In the Supreme Court of the United States

OCTOBER TERM, 1933

No. 1037

NATIONAL PAPER PRODUCTS COMPANY, A CORPORATION, petitioner

v.

GUY T. HELVERING, AS COMMISSIONER OF INTERNAL REVENUE

No. 1038

ZELLERBACH PAPER COMPANY, A CORPORATION, petitioner

v.

GUY T. HELVERING, AS COMMISSIONER OF INTERNAL REVENUE

ON PETITION FOR WRITS OF CERTIORARI TO THE UNITED STATES CIRCUIT COURT OF APPEALS FOR THE NINTH CIRCUIT

MEMORANDUM FOR THE RESPONDENT

A return was filed on July 15, 1925, for the fiscal year ending April 30, 1925, under the Revenue Act of 1924. The Revenue Act of 1926, applicable to the year 1925, was enacted on February 26, 1926. Thereafter a new return was filed under the 1926 Act for the same period. The question involved

is whether the statute of limitations under the 1926 Act began to run from the date of filing the earlier or the later return.

The present cases differ from those presented by the petition in Nos. 1039–1041 in that the transition here was from the 1924 to the 1926 Revenue Acts, while in the other cases the change was from the 1918 Act to the 1921 Act. The present cases also differ from Nos. 1039–1041 in that here a new return was actually filed under the later Act. Although these distinctions, and especially the second, would appear to be not insubstantial, the questions presented here are so closely related to those raised by the petitions in Nos. 1039–1041, where a direct conflict is involved, that we do not oppose the granting of the present petition.

Respectfully submitted.

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